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HAVE YOU GOT ANYTHING TO DECLARE?
Neo-Colonialism, Information Systems, and the Imposition of Customs and Duties in a Third World Country

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Abstract: Many researchers agree that information and communications technologies are deeply implicated in the process of globalization. There is much less agreement, however, on what globalization means in particular situations and contexts. This paper places the development of a specific information system in a Third World country within the context of neo-colonialism and post-colonialism. It shows how the implementation of an integrated software package, developed by United Nations Conference on Trade and Development, imposed its own cultural logic on the Maldives Customs Service. This paper can be seen as one response to the call to study particular individuals, groups, organizations, or societies in detail, and in the context of globalization.

Keywords: Culture, customs, information systems, IS implementation, interpretive case study, colonialism, neo-colonialism, post-colonialism, Maldives, globalization.

1   INTRODUCTION

Over the past decade there has been increasing interest in the IS research literature in the subject of globalization (Gallupe and Tan, 1999; Ives and Jarvenpaa, 1991). Many researchers agree that information and communications technologies (ICT) are deeply implicated in the process of globalization. This process includes the increasing interconnectedness of different societies, the compression of time and space, and an intensification of consciousness of the world as a whole (Walsham, 2001).

There is much less agreement, however, on what globalization means in particular situations and contexts. Walsham (2002) says that, for some,

globalization and the spread of ICT throughout the world means the increasing homogenization of culture. This is sometimes referred to as the McDonalds effect. For others, globalization is interpreted as a process whereby imported ideas, concepts and artefacts are "indigenized". This is sometimes referred to as the process of "globalization", where local cultures and societies adapt and modify imported ideas (Robertson, 1992). In the latter case, IS researchers have focused on the diversity and distinctiveness of particular cultures and how people adapt ICT for their own purposes (e.g. Korpela et al., 2000; Walsham, 2002).

While we do not disagree with the idea that local people in local contexts appropriate ICT to suit themselves, we suggest that ICT developments in the Third World need to be seen in a much broader context. The issues associated with colonialism, neo-colonialism and post-colonialism in the Third World have been discussed extensively in anthropology, sociology, history and political science (e.g. see Ashcroft et al., 1989; Ashcroft et al., 1995; Ashcroft et al., 1998), yet there has been little if any discussion of ICT in these terms in the IS field. Most IS research in "developing countries" has focused more narrowly on the impact and use of ICT on economic development or public administration (Bhatnagar, 2000; Fleming, 2002). One of the primary contributions of this paper, therefore, is to introduce this discourse into the IS research arena.

A secondary contribution of this paper is to provide one empirical example of IS development and use in a specific organization in a Third World country, in the context of globalization. This paper shows how the implementation of an integrated software package, developed by United Nations Conference on Trade and Development, imposed its own cultural logic on the Maldives Customs Service. The research method used was that of the interpretive in-depth case study following the principles suggested by Klein and Myers (1999).

The paper proceeds as follows. The following section discusses some of the issues associated with colonialism, neo-colonialism and post-colonialism in the Third World. Section 3 describes the interpretive case study research method that was used. In the fourth section, the empirical evidence from the case study in the Maldives is discussed. Section five presents an analysis of the case. The final section is the discussion and conclusions.

2   NEO-COLONIALISM AND POST-COLONIALISM IN THE THIRD WORLD

Myers and Tan (2002) note that much of the literature concerned with cultural and cross-cultural issues in the IS field has relied on Hofstede's proposed dimensions of national culture. They analyzed 36 studies from the

cross-cultural IS literature, and found that 24 of these used some or all of Hofstede's dimensions. However, Myers and Tan (2002) suggest that the very concept of 'national culture' is problematic. They argue that there is no necessary alignment between culture and the nation-state, and propose a more dynamic view of the relationship between culture and information systems in a global context – one that sees culture as contested, temporal and emergent.

In a recent article, Walsham (2002) takes this argument further. He proposes a structurational analysis based on Giddens (Giddens, 1979; Giddens, 1984) that can accommodate elements such as the links between structural contradiction and conflict, cultural heterogeneity, an analysis of detailed work patterns, and the dynamic and emergent nature of culture. He says that his analysis "lies squarely within the literature which considers that globalization, facilitated by ICTs, is not leading to simple homogeneity of culture and approach". He argues that, whilst technologies such as GIS have features that reflect their cultural origins, "technology has a degree of 'interpretive flexibility' (Pinch and Bijker, 1987), and can be adapted and used in different ways" (Walsham, 2002: p.378).

Generally speaking, we agree with the arguments offered by Myers and Tan (2002) and Walsham (2002). We agree that culture is dynamic and emergent, and that information and communications technologies are appropriated by people in local contexts to suit themselves.

However, we suggest that it is instructive to see ICT developments in the Third World within a much broader context. This context is the long-standing historical relation of colonialism, neo-colonialism and post-colonialism in the Third World (Ashcroft et al., 1989). We will now define our usage of these terms (although we acknowledge that there is much debate in the literature about the precise meanings of these terms).

We use the term "Third World" as it is used in the classic sociological text by Worsley (1970). Worsley defines the Third World as including all those countries in Africa, Asia and Latin America that were colonised. In his words:

> *What the Third World originally was, then, is clear: it was the non-aligned world. It was also a world of poor countries. Their poverty was the outcome of a more fundamental identity: that they had all been colonised (Worsley, 1970).*

In this definition, we note that the term "Third World" does not imply any kind of economic pecking order (first, second, third). Rather, it is a political phrase describing a fundamental historical fact: that all the countries of the Third World were, at one time or another, colonised by the West (Hudfor, 1993). Although many prefer the words "development" and

"underdevelopment" instead (e.g. see Bhatnagar, 2000), Hudfor (1993) notes that many people in these countries prefer to speak of themselves as part of the Third World. In our case, this describes exactly the preference of one of the authors of this paper, who is herself a citizen of the Maldives. The Maldives was a British Protectorate until 1965.

We use Loomba's definition of the word "colonialism" as follows: "The conquest and control of other people's land and goods", e.g. British colonialism (Loomba, 1998). It describes a system of political, economic, and social dominance over the colony by another country. Neo-colonialism is "A state whereby while formal political independence has been granted to a former colony, it remains economically dependent and subordinate to its original imperial power, or more commonly, to the world economy at large" (Loomba, 1998). The main distinguishing feature of neo-colonialism is formal political independence but continued economic dependence. Post-colonialism refers to the ways in which colonialism continues to affect the former colonies after political independence. It describes a period where the official colonial structure has ceased to exist yet colonial influences persist in many different ways.

We can see from these definitions that there is a continuum from colonialism through to post-colonialism, where the colonial influences become less overt over time. However, many scholars argue that the influences in the post-colonial era are still very powerful. These influences can be of a social and cultural nature rather than overtly political or economic. Globalization is often seen in this context as one of the many powerful post-colonial forces influencing Third World countries (Ashcroft et al., 1989).

The research project reported on here examined the development of a new information system for the Maldives Customs Service (MCS) within the broader context of neo-colonialism and post-colonialism. We examined how European social and cultural values were imported along with the importation of the software itself. Thus our study was designed to document the cultural changes that occurred when this new system was introduced. We suggest that these cultural changes are perhaps one of the most important aspects of the use of ICT in a global context. Our study adds to the growing body of literature on the development, use and impact of ICT in developing countries (Avgerou, 1990; Bhatnagar and Bjorn-Anderson, 1990; Cain, 1996; Mundy, 1996).

3 RESEARCH METHOD

As was stated earlier, the research method used was that of the interpretive in-depth case study (Myers, 1997a; Myers, 1997b; Walsham,

1995a; Walsham, 1995b). In using this method we followed the principles suggested by Klein and Myers (1999). We considered the interpretive case study to be the most appropriate method since it allowed the researchers to study the richness of the social and cultural changes that occurred when the new information system was introduced. The second principle proposed by Klein and Myers (1999) – the principle of contextualization – was particularly appropriate to this research project. This principle "requires critical reflection of the social and historical background of the research setting, so that the intended audience can see how the current situation under investigation emerged" (Klein and Myers, 1999: p.72). This describes exactly what we were seeking to do in this research project, to reflect on the neo-colonial and post-colonial influences in the research setting.

The case study research was conducted by one of the authors over a three-month period in 1999. Data were obtained from interviews and documentary sources. A total of 27 semi-structured interviews were carried out with all the key players in the project within the Maldives Customs Service. These interviews were carried out with personnel at different departments or sections including Information Technology and Statistics, Documentation, Cargo, Valuation, Tariff and Classification, Passenger Terminal, and Finance, and at different hierarchical levels. One interview was also conducted with an executive of the Ministry of Communication, Science and Technology. Additionally, 10 informal interviews were conducted with people who receive services from MCS. These people included exporters, large importers and small local traders.

All interviews within MCS lasted from 45 minutes to two hours. All interviews were tape-recorded. The informal interviews with the service receivers lasted from 15 to 30 minutes. Since much of the data is of a sensitive nature, real names have not been used for anyone who participated in the project.

The documents obtained included letters, proposals, organisational charts, reports, internal and external documents, and newspaper clippings. Additionally, there was substantial informal contact with the project director and other senior members of the technical team and system user group during the research project.

4 CASE STUDY: THE IMPLEMENTATION OF SYCUDA AT THE MALDIVES CUSTOMS SERVICE

This case study concerns the implementation of an information system at the Maldives Customs Service (MCS) in Male', Maldives. MCS is responsible for the administration of all the activities related to the collection of import and export revenues. In addition, MCS is solely responsible for the

control of restricted and banned imports, the checking of vessels, the compilation of trade data, and dissemination of trade statistics to various authorities and the trading community.

The IS project in question involved the implementation of a generic Customs software package in the 1990s, namely, Automated System for Customs Data (ASYCUDA).

4.1   The Maldives

The Republic of Maldives is a group of 1190 small coral islands, 200 of which are inhabited. It is located in the Indian Ocean not far from India and Sri Lanka. The population of Maldives was estimated in 1997 at 258,678, more than a quarter of whom live in the capital, Male' – the largest city of Maldives.

The Maldives was for over 800 years ruled by a series of dynasties that continued until 1965 (Ellis and Amarasinghe, 1997). From 1887 to 1965 the Maldives was a British Protectorate. The Maldives became a fully independent nation on July 26, 1965, and a Republic on November 11, 1968. As a Third World country, the Maldives pursues a policy of non-alignment in international affairs (Maloney, 1980).

4.2   Culture and Processes in the 1980s

In the late 1980s (before ASYCUDA was introduced) the process of verifying and processing documents was a paper-based manual process.

The valuation process, the first step in the cargo clearance, determines the value of imported goods subject to tariffs. This was the most tedious and the main cause of delays in processing declaration documents. First, traders had to submit various trade declaration documents, such as a declaration form, commercial invoice, certificate of value and origin, import permit, insurance certificate, and bill of lading to the respective entry/exit point. However, before submitting the trade declaration documents to the MCS, all traders had to obtain import/export licences from the Ministry of Trade and Industries (MTI), and other licences from the appropriate controlling ministries. For instance, a trader could not import alcoholic beverages without a liquor permit from the MTI.

Once the declaration was submitted, three different officers would take responsibility for ensuring that all the necessary documents including licences were in order, and that the importer had enough quota value remaining in the import licence. Failure to meet the criteria meant a halt in the documentation processing until the importer had renewed the quota. The valuation process began only after all the declaration documents had been accepted.

Unlike some countries that accept invoice prices as the basis for valuation, MCS used a so-called 'market value' based on previous records or the intuition of the officers working at the Valuation Section. If these officers were unable to determine the value of certain goods, it was then decided by a Valuation Committee. This committee was composed of MCS staff and members from other related government ministries and departments. The need for the Valuation Committee arose because traders often submitted invoices, which had prices far below the actual cost (in an attempt to deceive customs staff and reduce the applicable tariff).

As can be seen, the valuation process was rather subjective. The subjectivity of the matter often led to misconduct among traders, corrupt behaviour among valuation officers, and lengthy arguments between importers and MCS officers. One small trader described the situation in the early 1980s as follows:

Customs was a mess - A real headache and a place where graft was the norm of the day. It was impossible to clear anything without going through unwritten regulations all applicable to the whim and fancies of the individual customs officers (Interview with small trader).

After the valuation process, the goods were classified in terms of the tariff, and duty was affixed. However, classifying the goods was not easy. The nature of the problem is described by one of our interviewees as follows:

There are certain items that would fit in two or more different tariff categories. For example, let's say musical instruments. They are rated at 50% in the coding system specified in the import/export law, and all those products related to recording are rated at 5%. These products would be hard to classify because people use mikes [microphone] for recording purposes as well as for singing.

The problems were compounded when individual traders declared 'hundreds of items' which could be classified into several different categories. A trader might import, in the same consignment, a variety of products such as chemicals, food, and hardware items.

Once the documents were processed and the duty amount had been calculated and affixed, the forms were sent to officers at the Examination Section. The officers scrutinised the documents to verify that the goods did not come within the provision of the restricted or prohibited import law. Since these items were subject to different interpretations, vigorous examination of each item was necessary to ensure that none had import

restrictions placed on them. This thorough examination was very time-consuming and caused major congestion at points of entry and exit.

4.3   Project Initiation

In the late 1980s MCS was invited to participate as an observer at a meeting of the World Customs Organization held in Washington DC, USA. During the meeting a Customs software system, ASYCUDA, was introduced to all participants. It was an integrated software system developed by the United Nations Conference on Trade and Development (UNCTAD) to help Customs automate clearance procedures. (As an aside, by the end of 1999 more than 76 countries had adopted this software for trade administration purposes). UNCTAD said that ASYCUDA's functional design was based on the Kyoto Convention, and was modular, adaptable and configurable.

This system impressed the Maldives delegation and on return to the country the idea of adopting it was recommended to senior management of MCS. Approval from higher authorities was sought for its acquisition.

4.4   The Implementation of ASYCUDA

In early 1992 the ASYCUDA project was initiated with the provision of more than half of the project funding by the UNDP, and the rest by the Maldives government. A project national team was formed, an ASYCUDA regional expert was brought in to MCS, and the ASYCUDA software was purchased with technical support to be provided by UNCTAD.

The project was scheduled to be completed in late 1993, however there were endless problems and difficulties. For example, the ASYCUDA coding scheme did not match the coding system identified in the country's import/export law. An amended coding scheme was proposed, but progress was slow. When the regional ASYCUDA expert left in early 1993, much of the system work was incomplete and the amended coding system was yet to be approved. Another problem that emerged was the requirement of UNCTAD for ASYCUDA adopting countries to have a Single Administrative Document (SAD). Following complaints from various traders, a change in the design of the SAD was made.

Despite the problems and difficulties, in April 1994 MCS was able to implement a working system. The system went live at both the head office in Male' and the Cargo Section at the International Airport.

4.5   The Consequences of ASYCUDA

By late 1994 the effects of ASYCUDA's performance were beginning to be noticed. The processing time for trade documents had been reduced from

a period of 45 minutes to 7 days to as little as 15 minutes. The collection of data and the generation of corresponding statistics also improved significantly. Although there were several remaining problems, its greatest benefit was seen in the rational and structured method it afforded users to perform daily work activities.

In 1995 MCS became a fully-fledged member of the World Customs Organisation (WCO). WCO requires its member countries to have certain standards in a number of areas. For example, it is obligatory for all member countries to adopt WCO's Harmonised Commodity Description and Coding System (HS) – a standard product classification and nomenclature system.

4.6   Migration to A++

In 1996 some severe problems were experienced with the ASYCUDA system. These problems were related to the outdated operating system software, poor response time, outdated hardware, and limited system support (UNCTAD was the sole supporter of advanced training for the operating system). As of 1996, only one person amongst the IT staff had a tertiary level educational qualification. Almost all the IT staff lacked higher education in computer usage and maintenance.

In 1997 the UN interregional advisor made a visit to MCS and concluded that the MCS ASYCUDA system was out of date. He recommended that MCS should migrate to the latest version of the software, called ASYCUDA++, or A++ for short. Subsequently in that same year a three-year project document was signed between the Government of Maldives and UNDP. MCS embarked on an ambitious reform program, entitled "Institutional Strengthening of Customs Data Processing System". The overall objective of the project was to provide an efficient service to the public, the trading community and the relevant government authorities.

However, there were numerous delays in getting the project started. One of the main problems was UNCTAD's unwillingness to provide the software without sufficient funding for technical support and software development. It was only in November 1998 that UNCTAD signed an agreement with MCS for the supply of the new software, after funding was obtained by the Maldives Government from the UN's LDC (Least Developed Countries) trust funds.

4.7   The Implementation of A++

In April 1999 a project team comprising 10 members was established with responsibility for the implementation of the A++ system. In the same month a project Steering Committee of 15 people from related public and private sector organisations was formed to advise and assist MCS in the

project implementation, and to ensure that the project met the expectations of all stakeholder groups.

During the project two processes took place almost concurrently. First, since A++ required a single administrative document or SAD, the project team redesigned the declaration form in compliance with A++ SAD. This was then proposed for approval from various parties such as the Steering Committee, the concerned government authorities, UNCTAD and the trading community. Second, a new Customs Act was formulated which emphasised full utilisation of the WCO's Harmonised Commodity Description and Coding System (HS). That is, the previously modified HS in use was revised, and necessary changes were made to comply with the A++ HS and included in the Customs Act. The system, with the declaration and manifest modules in operation, went live on 9 September 1999.

5 CASE ANALYSIS

We have seen that the adoption and implementation of the ASYCUDA and A++ system for the Maldives Customs Service was but one part of a global effort to automate and standardize customs clearance procedures. The A++ software was developed by an arm of the United Nations (UNCTAD) and by the end of 1999 more than 76 countries had adopted this software. In adopting this software, however, MCS had to change its work practices and procedures, and even had to change the law of the country. This was done in order to "harmonize" the procedures followed in the Maldives with those recommended by the UN. In addition, many social and cultural changes were mandated as a consequence of adopting this system.

Before the introduction of ASYCUDA, the valuation process was very subjective and individual customs officers exerted considerable personal power over the traders and the valuation process. With low pay relative to the private sector, most employees in MCS were relatively uneducated (by Western standards).

The culture of MCS was for MCS staff to do everything in their power to please their superiors and in particular those from the President's Office or other government "super-powers" such as the MTI and Ministry of Finance and Treasury. Senior officials in these "super-power" organisations would often act as if they were above the law and demand special treatment from those organisations such as MCS that they considered to be inferior to them. As one MCS employee explained

Nobody wants to follow the procedure. . . Even the government authorities [don't want to follow the rules and regulations]. . . A government company requested us to release their cargo on the basis

> *that this cargo is particularly for transport . . . (Interview with MCS customs officer).*

All government organisations are under the direct control of the President's Office, where the President has the constitutional power to overrule the regulations. For example, the president has the authority to reduce or to exempt goods imported from duty, as long as these are for personal use.

All of these issues go some way to explain why the project team had such a hard time in configuring the ASYCUDA system to comply with the tariff coding system identified in the country's import/export law. The system could not be used to its full potential until the import/export law was changed to fit ASYCUDA's requirements. However, "harmonizing" the Commodity Description and Coding System (HS) was as much of a cultural change within MCS as it was a change in the law. The new system required that the personal and subjective way in which MCS had operated before had to give way to more impersonal and "objective" formalized rules of procedure.

For example, in the past there was considerable difficulty in classifying a product according to an appropriate tariff category. This involved a certain amount of subjectivity and guess work. However, the new system did not allow guess work. The appropriate tariff category was now determined by the system.

As another example, the ASYCUDA system did not allow MCS staff to please their superiors from the President's Office or other government "super-powers". The introduction of the newly designed Maldives Single Administrative Document and changes to the import/export law meant that individual favors were ruled out.

Just like the GIS technology described by Walsham and Sahay (1999), the ASYCUDA software can be described as having the societal interests and attitudes of its Western developers inscribed within it. This is because ASYCUDA was designed and developed in terms of the WCO's standards for Customs procedures. Implementing ASYCUDA required the developers, users and management of MCS to take on the attitudes and culture embedded within the system.

For example, some of the dominant features of Maldivian culture include placing more importance on family and kinship ties, and respecting and obeying one's superiors. Maldivians respect the chief of an atoll, the head of an organization, and especially the President of the country. However, in order to implement the ASYCUDA system, MCS had to place more value on written rules and regulations instead of the 'word' of the leader. Work procedures were documented and then standardized so as to make them

conform to the software. All MCS staff, traders, and other interested parties were forced to accept and follow this new set of standardized procedures.

6 DISCUSSION AND CONCLUSIONS

There were significant benefits resulting from the use of the new system. One benefit is that the new system helped MCS to analyze the data and produce statistics in a consistent manner. Another is that the system actually gave more power and recognition to MCS within the Maldives Government. A third benefit is that corruption was effectively stamped out within MCS as government officials were no longer given discretionary power within ASYCUDA.

These positive benefits do not alter the fact, however, that there were powerful economic, social and cultural influences affecting the development of this system within the Maldives Customs Service. These neo-colonial and post-colonial influences included the continued dependence of the Maldives on external sources of funding, and the software supplier (an agency of the United Nations) mandating how the second version of the software should be installed. Further, MCS had to change its work practices and procedures, and even had to change the law of the country. These changes were made in order to "harmonize" the procedures followed in the Maldives with those recommended by the UN and the World Customs Organization.

Returning to our earlier discussion of "globalization", we can say that local people in the Maldives appropriated ICT to suit themselves. The first version of the software in particular was modified to suit the requirements of the Maldives Customs Service. However, the successful deployment of this software meant that MCS was now "locked into" and dependent upon this software. When serious problems emerged with the ASYCUDA system in 1996, the most logical solution was to upgrade and migrate to A++. Migrating to this new system, however, required that many of the modifications made to the first version of the software be discarded. The end result is that the processes and procedures used by the Maldives Customs Service were "harmonized" with those recommended by the United Nations.

We can see that many social and cultural changes occurred as a consequence of adopting this system. In retrospect not only were customs and duties imposed by MCS on importers and exporters, but many social and cultural changes were imposed by UNCTAD and the WCO on MCS. This was globalization facilitated by software.

We freely acknowledge one limitation of this study i.e. only one Third World country was studied. However, we believe our findings may be relevant to the study of information systems in other Third World countries. We suggest there is a need for more in-depth research into the social and

cultural implications of information systems in these countries. We especially recommend further research of a historical or longitudinal nature looking at the neo-colonial and post-colonial influences on globalization in other Third World countries.

ACKNOWLEDGEMENTS

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